

# **Accounting Student Academic Dishonesty: What Accounting Faculty and Administrators Believe**

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## **Abstract**

The success and welfare of the accounting profession is inextricably dependent upon the ethical behavior of its members. More than ever, the profession demands that accountants adhere to stringent codes of ethical behavior. And since accounting students will become the professionals of tomorrow, it is critical that they assimilate the high standards of ethical behavior that will soon be demanded of them as accounting professionals. Unfortunately, studies indicate a growing trend of academic dishonesty. Furthermore, other studies suggest that a linkage exists between unethical student behavior and subsequent unethical behavior in practice. Given the requirement for highly ethical behavior as practicing professionals, the prospect of dishonest students continuing on to become potentially dishonest professionals is simply unacceptable. Accounting faculty and academic institutions need to proactively investigate academic dishonesty and to develop solutions to counter this trend and develop highly ethical students. However, potential solutions require a better understanding of academic dishonesty, including what motivates and deters such behavior. This study addresses this need by surveying 571 accounting faculty and administrators about their perceptions of the occurrence and trend of academic dishonesty and what motivates, enables, and dissuades such behavior. The results reveal that in spite of the participants' belief that cheating has increased over time and is expected to worsen in the future, they judge academic dishonesty as only a "moderate" problem. Furthermore, the participants believe that there is only a "moderate" degree of monitoring of academic dishonesty and that punishment for cheating occurs for only about half of all accounting students caught cheating. These results suggest that there may be an acceptance of academic dishonesty that is incongruent with high standards of the profession. The study also offers several actions that institutions and faculty may consider to decrease cheating and better prepare students to meet the high ethical expectations of the profession.

## **Introduction**

Demonstrating impeccable integrity has always been and continues to be essential for accounting professionals. And since today's accounting students will become tomorrow's accounting professionals, it is imperative that these students develop and adhere to the high standards of ethical conduct that will be expected of them by the accounting profession. Unfortunately, several studies reveal a growing trend of academic dishonesty in business schools (Whitley 1998; Klien et al. 2007; McCabe et al. 2006; Rokovski and Levy 2007; Smyth et al. 2009). And while accountants may believe that their discipline attracts students with higher moral standards, Morris and Kilian (2006)

found that accounting students cheat at the same rate as do other business students. Adding to this concern are indications from other studies that suggest that business students who participate in academic dishonesty may be more likely to engage in dishonest acts later on in the workplace (Sims 1993; Ogilby 1995; Nonis and Swift 2001). In addition, another study found that a business student's propensity to cheat is strongly related to an attitude that unethical behavior in business practice is the norm and engaging in such unethical activity may be necessary for career advancement (Lawson 2004). While these findings do not provide a causal relationship between academic dishonesty and later unethical acts in practice, they do support the notion that academic dishonesty is an activity that has likely ethical consequences in practice. Furthermore, while the accounting profession has always held integrity as one of its core values, in recent years the profession's emphasis on integrity and ethical behavior has significantly intensified (AICPA 2012; Pathways 2012).

The upward trend of academic dishonesty among accounting students is in direct conflict with the accounting profession's ever-increasing expectation of highly ethical conduct. Given the suggested relationship between student dishonesty and later dishonesty in practice, it can easily be argued that *all* instances of academic dishonesty should be of concern. To address this apparent ethical gap between accounting student behavior and professional expectations, accounting faculty and administrators need to adopt the development of highly ethical behavior among accounting students as a core objective of their academic mission.

Of course, the success of any such effort to deter unethical behavior among accounting students will benefit if it is informed by the results of prior research. Fortunately, within the accounting profession substantial research exists on what motivates and enables dishonest behavior based on the theoretical constructs of the "fraud triangle." The fraud triangle is the predominant model used within both the accounting profession<sup>1</sup> and academic literature<sup>2</sup> to study, understand, and assess fraudulent behavior. Given its prominence, the fraud triangle was used to guide the development of many of the survey's questions.

The study surveys accounting faculty, some of whom also serve in administrative roles, to seek insights into trends and variables associated with academic misconduct among accounting students. These insights include perceptions about the prevalence and trends of accounting academic dishonesty, factors that motivate and/or enable accounting academic dishonesty, and actions that may be taken to dissuade accounting academic dishonesty. Some of the more interesting findings include:

- A faculty belief that academic dishonesty has progressively increased over time and is expected to worsen in the future.
- A perhaps surprising faculty perception that the current prevalence of academic dishonesty is only a "moderate" problem.
- A faculty perception that the current monitoring of students for cheating is only slightly better than "moderate."
- A faculty belief that only slightly more than half of all students caught in acts of academic dishonesty are reported to the appropriate university official.
- A faculty belief that only a moderate degree of punishment occurs for students caught cheating.
- A persistent tendency for those who also serve in administrator roles to hold more optimistic perceptions than faculty who do not serve in such roles for several dimensions of this problem, including higher perceptions of the degree of monitoring, reporting, and punishment of academic dishonesty.

The results also provide insights into the types of cheating that occurs and actions that should be taken by professors and institutions to deter cheating. These results suggest a need to build an institutional culture of honesty with consistent and severe consequences for student cheaters. This culture would establish clear rules for academic honesty and processes to deal with student cheaters. Furthermore, it would support faculty efforts to effectively

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<sup>1</sup> For example, see AICPA (2002); PCAOB (2007); IIA et al. (2008); AICPA (2009); IFAC (2010).

<sup>2</sup> For example, see Cressey (1973); Loebbecke et al. (1989); Beasley (1996); Dechow et al. (1996); Nelson et al. (2002); Rosner (2003); Gillett and Uddin (2005); Hogan et al. (2008); Trompeter et al. (2013).

communicate expectations, monitor behavior, detect cheating, and punish offenders. The remainder of this paper is organized into four sections. The next section provides background. That section is followed by details on the research method used and then the results and discussion. The final section provides concluding comments.

## Background

### *The Integral Role of Ethics to the Accounting Profession*

Evidence of the importance of ethical behavior to the accounting profession is ubiquitous. All internationally recognized accounting organizations extensively emphasize the requirement for their member accountants to be trusted professionals who demonstrate integrity throughout their governing missions, values, and standards (e.g., the AICPA code of professional conduct, the IMA statement of ethical professional practice, and the IFAC code of ethics for professional accountants). Recent research conducted by the American Institute of Certified Public Accountants' state CPA societies and the American Accounting Association similarly emphasizes the essential nature of integrity to the success of the profession (AICPA 2012). The role of education in cultivating ethical behavior was also highlighted within the American Accounting Association and the AICPA jointly-sponsored Pathways Commission report entitled "Charting a National Strategy for the Next Generation of Accountants" (Pathways 2012), which specifically emphasized the critical role that educators can play in developing the moral and ethical standards of accounting students.

It is clear that the maintenance of the highest possible standards of ethical behavior is a growing expectation of the profession. The future health of the accounting profession rests on the willingness and ability of those serving in academia to successfully fulfill this expectation by fostering highly ethical behavior in accounting students.

### *The Increasing Trend of Academic Dishonesty and its Potential Impact on the Profession*

Research indicates that 55 to 86 percent of students participate in academic dishonesty<sup>3</sup>, which dramatically exceeds the rates of 23 and 26 percent found in the early 1940s and 1960s, respectively (Fass 1990; Bowers 1964). Unfortunately, research has also found that accounting students engage in cheating at the same level as other business school students (Morris and Kilian 2006). The urgency of this problem is fueled by yet additional research that suggests that a propensity for unethical conduct in the classroom may foretell a propensity for unethical conduct in professional practice. Sims' (1993) analysis of MBA students' self-reported data found that those who admitted to having participated in cheating while in business school also indicated participating in various acts of work-related dishonesty. Furthermore, a positive relationship was found between the levels of business school cheating and work-related dishonesty. Similar results were reported by Ogilby (1995), who indicated that cheating among accounting students may be a precursor to future unethical behavior in practice. In addition, Ogilby found that while the majority of accounting students were able to identify unethical behavior, they often attributed such behavior as being tolerated, if not expected, within the business world. Nonis and Swift (2001) found that business school students at six AACSB-accredited universities who believed cheating to be acceptable were more prone to participate in unethical acts and those who engaged in cheating in college were more likely to participate in unethical acts in the work-place. In addition, (Lawson, 2004) found that a business student's propensity to cheat is strongly related to beliefs that unethical behavior in business practice is the norm and engaging in such unethical activity may be necessary for future career advancement. While these findings do not provide a causal relationship between academic dishonesty and later unethical acts in practice, they do support the notion that academic dishonesty is an activity that has likely ethical consequences in practice. Fortunately, studies have also found that university-level accounting education may affect the development of many aspects of an individual's ethical bearing<sup>4</sup>. For example, a recent study by Thomas (2012, pg. 411) found that "Consistent with previous findings that examined cognitive moral capability and prescriptive reasoning, the current study found that a university accounting education appears to have a beneficial effect on deliberative reasoning."

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<sup>3</sup> For example, see Whitley (1998); Klien et al. (2007); McCabe et al. (2006); Rokovski and Levy (2007); Smyth et al. (2009).

<sup>4</sup> For example, see Thomas (2012); Keller et al. (2007); Armstrong (1987), (1993); Bernardi (1995); Jones et al. (2003); Ponemon and Glazer (1990).

Given the suggested linkages between student cheating and later unethical behavior in the workplace, it is critical for business schools to create and maintain an environment that supports the development of strong ethical behavior and shows little or no tolerance for ethical indiscretions. This responsibility for the development and cultivation of ethical behavior by students is clearly articulated in the 2013 Association to Advance Collegiate Schools of Business (AACSB) Eligibility Procedures and Accreditation Standards for Accounting Accreditation. These procedures and standards mandate that accounting programs must (1) encourage and support the achievement of an ethical environment among their students, faculty, administrators, and staff, (2) ensure that a system is in place to properly resolve ethical breaches, and (3) publish policies and procedures that support ethical behaviors. In addition, accounting programs must contain learning experiences to address the ethical and regulatory environment in which professional accountants operate (AACSB 2013).

### **The Fraud Triangle**

The fraud triangle is the predominant model used within both the accounting profession<sup>5</sup> and academic literature<sup>6</sup> to study, understand, and assess fraudulent behavior. For example, the AICPA (2002, 2009), the PCAOB (2007), the IIA et al. (2008), and the IFAC (2010) all provide specific guidance and standards to audit professionals on fraud detection techniques and considerations that are directly based on the components of the fraud triangle. The model states that fraud is predicated on the following three components: (1) pressure to engage in fraud, (2) the opportunity to commit fraud, and (3) the perpetrator's rationalization of the fraudulent act. The pressure component relates to the motivation of the individual to commit the act. The opportunity component points toward a weakness in controls and/or oversight as perceived by the perpetrator. The rationalization component provides the perpetrator with a logical and/or moral justification to engage in fraud.

Murphy and Dacin (2011) provide further insights into the role rationalization may play in academic dishonesty. This study indicates that rationalization is used to avoid the potential negative effects (i.e., guilt) of an unethical act. The individual contemplating an unethical act performs a cost-benefit analysis. If the person perceives the benefits to outweigh the costs, then the individual will often proceed and engage in the act. From a student's perspective, the potential benefits that may be derived from cheating are significant and include obtaining high grades, passing the course, and/or obtaining an internship or job. The findings of this survey suggest that the perceived benefits of cheating are high, while the perceived costs may be quite low. This perceived imbalance between benefits and costs helps to create a situation that promotes a cheating culture.

### **Research Questions**

The current study analyzes accounting faculty and administrator perceptions of several key issues associated with academic dishonesty perpetrated by accounting students. Many survey questions focus on factors that may serve to motivate, enable, and dissuade academic dishonesty. These questions are based on the theoretical constructs represented by the fraud triangle. The primary research questions of the study include:

1. What is the perceived current level and trend of accounting academic dishonesty?
2. What are the perceived frequencies of various types of accounting academic dishonesty?
3. How effective are current monitoring, reporting, and punishment mechanisms in controlling accounting academic dishonesty?
4. What factors are perceived as motivating and deterring accounting academic dishonesty?
5. What key actions might institutions and faculty take to address accounting academic dishonesty?

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<sup>5</sup> For example, see AICPA (2002); PCAOB (2007); IIA et al. (2008); AICPA (2009); IFAC (2010).

<sup>6</sup> For example, see Cressey (1973); Loebbecke et al. (1989); Beasley (1996); Dechow et al. (1996); Nelson et al. (2002); Rosner (2003); Gillett and Uddin (2005); Hogan et al. (2008); Trompeter et al. (2013).

In addition, to better understand the perceptions of the different classes of participants, the responses are further analyzed by key institutional and individual demographics.

### Faculty and Administrator Perceptions and Academic Dishonesty Behavior

While the authors acknowledge a distinction between faculty and administrator *perceptions* about student academic dishonesty and actual student academic dishonesty *behavior*, it is certain that faculty and administrator perceptions about student academic dishonesty behavior appear highly credible considering the role of faculty and (to a lesser extent) administrators in overseeing and directly observing students' academic performance and behavior.

Furthermore, accounting and academic dishonesty studies (e.g., Rokovski and Levy 2007; Smyth et al. 2009; Boyle et al. 2015) commonly involve surveying the *perceptions* of appropriate professionals, faculty, and students about *behaviors* when data on such behaviors is not available and/or it may not be practical or possible to collect.

### Research Method

Our initial survey questions were presented to a sample of accounting faculty who are highly experienced in teaching and performing research in the area of accounting fraud as part of a pilot test. The feedback from that test was incorporated into the final survey consisting of 33 questions.

The survey participants were obtained from the 2010 Hasselback Directory of Accounting Faculty (Hasselback 2010). This directory consisted of 7,245 accounting faculty members serving at United States-based institutions. A portion of these participants also serve in administrative roles. The survey was sent to the email addresses of the participants in two waves using Qualtrics. After the first request was sent, one follow-up request was sent approximately two weeks later<sup>7</sup>. At the conclusion of the second request, 571 usable responses were received resulting in a 7.9 percent response rate<sup>8</sup>. On average the participants took approximately 11.4 minutes to complete the survey.

Similar to other survey studies (i.e., Boyle et al. 2015; Blanthorne et al. 2007), nonresponse bias was assessed by comparing the means for the early responders to the means of the late responders for all 20 questions identified in Tables 2, 3, and 4. No significant differences were found in these means, providing some level of assurance against nonresponse bias.

The demographic variables used in the analysis of the responses were derived from a review of the relevant literature<sup>9</sup>. This review revealed several relevant variables commonly used to assess academic survey respondents. These variables include gender, experience (as measured by rank and years teaching), and type of institution (as measured by private or public, accreditation status, and size of faculty). In addition, feedback from the experienced accounting faculty pilot group suggested the addition of two other variables: employment status (full-time or part-time) and administrative role (i.e., does the respondent serve in an administrative capacity). In order to analyze the variation in responses based on these variables, the following regression model was used to assess each question (see Bailey et al. 2008, Boyle et al. 2014, and Boyle et al. 2015, for studies following a similar approach):

Question Response = f (Instructors, Assistant, Associate, Full, Administration Role, Female, Teaching Experience, Private, AACSB, Large Faculty).

The independent variables are coded as follows:

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<sup>7</sup> The means for the all questions in Tables 2, 3, and 4 for mailing 1 versus mailing 2 were not statistically different ( $p > 0.05$ ).

<sup>8</sup> While this response rate is typical and similar to other recent studies using large email databases for professionals (i.e., Anderson et al. (2012); Houston and Stefaniak (2013); Boyle et al. (2014)), it is a limitation of the study.

<sup>9</sup> For example, see Nathan et al. (1998); Strawser et al. (2000); Reinstein and Calderon (2006); Almer and Single (2007); Bailey et al. (2008); Walker et al. (2010); Boyle et al. (2014); Boyle et al. (2015).

Assistant = 1 for faculty assistant professor, else 0.  
 Associate = 1 for faculty associate professor, else 0.  
 Full = 1 for faculty full professor, else 0.  
 Administration = 1 for administrative role, else 0.<sup>10</sup>  
 Female = 1 for female, else 0.  
 Teaching Experience = 1 if teaching experience > 10 years, else 0.  
 Private = 1 if a private school, else 0.  
 AACSB = 1 if business school is AACSB accredited, else 0.  
 Large Faculty = 1 if accounting faculty size > 10, else 0.

## Results and Discussion

Table I provides the characteristics of the respondents and their institutions. A total of 571 useable responses were received. The participants' demographic characteristics provide a good mix for all measured attributes. The distribution of faculty rank include 83 Instructors<sup>11</sup>, 107 Assistant Professors, 184 Associate Professors, and 197 Full Professors. Eighteen percent of the respondents hold administrative roles such as departmental director/chairperson (15 percent) or dean (3 percent). Survey participants include 55 percent males and 45 percent females. The respondents are relatively experienced with 79 percent having more than ten years of teaching experience. On an institutional level, 32 percent of the participants' institutions are private, and 78 percent are AACSB-accredited as a business school. Fifty-six percent are members of large departments, defined as having more than ten accounting faculty members.

To assess the representativeness of the respondents to the Hasselback population, we compared certain obtainable characteristics. In relation to academic rank, participants serving in ranks below associate instructor (typically non-tenured) represents 33.3 percent of the sample and approximately 31.7 percent of the Hasselback population. Associate professors are 32.2 percent of the sample and approximately 30.5 percent of the population and full professors are 34.5 percent of the sample and approximately 37.8 percent of the population. These comparisons indicate that participants' academic rank in the sample is similar to the population. In addition, the representation of those serving in administrative capacities (i.e., directors, chairs, deans) is also similar between the sample and population with administrators representing 18 percent of the sample as compared to approximately 21 percent of the population.

### *Perceptions of Current Levels of Academic Dishonesty*

The initial portion of the survey focused on perceptions of the current state of academic dishonesty. Participants were asked to indicate "the degree which accounting student academic dishonesty (cheating) is currently a problem at your institution." Responses were measured through the use of a 100-point<sup>12</sup> scale with end and mid points defined as 0 = "not a problem," 50 = "moderate problem," and 100 = "critical problem." As shown in Table 2, the resulting mean response of 42.09 suggests that the participants believe that current academic dishonesty is less than or at most only a *moderate* problem.

The regression model analysis reveals significant independent variables (i.e.,  $p < .05$ ) of gender and faculty size for this question. Female participants perceive that academic dishonesty is a greater problem than do their male counterparts. Insights on this gender effect are discussed later in the manuscript. Similarly, participants from larger

<sup>10</sup> Faculty serving in administrative roles (e.g., chairs, directors, and deans) are coded based only on their administrative role.

<sup>11</sup> We have combined the ranks of lecturer and instructor, called "instructor." Also, instructor is used as the intercept when coding for the regression model similar to Boyle et al. (2014) and Boyle et al. (2015).

<sup>12</sup> Our use of a 0–100 scales is consistent with several other accounting surveys (e.g., Bailey et al. (2008); Bierstaker et al. (2012); DeZoort et al. (2003a), (2003b), (2008); Boyle et al. (2014) and Boyle et al. (2015)). In addition to using 0–100 scales, we also use Likert scales in the instrument to vary scales endpoints and formats consistent with Boyle et al. (2014) and Boyle et al. (2015).

institutions perceive that academic dishonesty is more of a problem than do their counterparts from smaller institutions. Perhaps the larger class sizes typically encountered at larger institutions provide more challenges for faculty monitoring activities, resulting in more opportunity for cheating. However, even the mean responses of 44.81 for females and 44.39 for participants from larger institutions are still less than the mid-point measure of 50. These results suggest that while accounting faculty and administrators believe academic dishonesty is on a historical upward trend that is expected to continue in the future (as discussed in the next section), they (perhaps surprisingly) do not consider the problem of academic dishonesty to be significant.

### ***Perceived Trends for Academic Dishonesty***

The next three survey questions gauge faculty and administrator perceptions of trends for academic dishonesty. The first two contrast perceptions of current levels of academic dishonesty with conditions that existed ten and five years prior. The third question asks participants to indicate their beliefs regarding future levels of dishonesty. The responses to the three questions reveal a belief that academic dishonesty has progressively increased over time and will likely continue to worsen in the future. All three questions used a 100-point response scale, with the endpoints defined as 0 = “much less severe now” and 100 = “much more severe now.” The midpoint measure of 50 is defined as “same.”

The first question asked how current levels of academic dishonesty compare to conditions that existed *ten* years prior. The mean response of 60.84 reveals a belief that academic dishonesty has worsened over this ten year span. All demographic categories have mean responses significantly above 50, revealing that all participant groups hold this belief of worsening dishonesty. Once again, significant independent variables exist for gender and institutional type. The mean response for females (62.77) exceeds that of males (59.35) by approximately three points. Similarly, the mean for faculty from public institutions (62.49) exceeds the mean from private institution faculty (57.66) by approximately five points.

The second of these three time-associated questions asks participants to indicate their perception of current levels of dishonesty as compared to the level that existed *five* years ago. The mean response of 57.51 reveals a participant belief that current levels of dishonesty are greater than what existed five years prior. The independent variable for institution type is significant with a mean response for faculty from private institutions (55.05) being lower than that of public institutions (58.81).

The third of these time-related questions focuses on perceptions of anticipated future dishonesty, asking participants to indicate whether they believe academic dishonesty will 0 = “significantly decrease,” 50 = remain about the “same”, or 100 = “significantly increase” over the next five years. The mean response of 56.70 reveals a participant belief that academic dishonesty is expected to continue to worsen. The independent variable for administrators is significant, with a mean response of (53.73) that is approximately 3 points lower than for non-administrators (57.38). However, even this lower mean response of 53.73 still represents a belief that future levels of academic dishonesty will exceed current levels of dishonesty, which serves to underscore the importance of addressing this topic.

The combined results of these three survey questions that reflect faculty and administrator perceptions of academic dishonesty trends reveal a belief that academic dishonesty has been worsening over the past five and ten years, and it is believed to further increase over the next five years.

### ***The Existence of Effective Monitoring Activities***

The next survey question focuses on whether students are effectively monitored to prevent academic dishonesty. Monitoring activities are used to reduce or mitigate the opportunity component of the fraud triangle. In addition, monitoring that is perceived to be ineffective may invoke the rationalization component of the fraud triangle as described in Murphy and Dacin (2011), where students contemplating dishonest actions may perceive that the benefits outweigh any negative consequences associated with the likelihood of getting caught, thus enabling them to rationalize and engage in the act of cheating.

Again, the participants' responses are measured on a 100-point scale. The endpoints and midpoint are 0 = "not monitored," 50 = "moderately monitored," and 100 = "significantly monitored." The mean response of 58.59 reveals a perception of slightly higher than moderate monitoring. The independent administrator variable is significant with a mean response (63.25), approximately six points higher than the non-administrator mean (57.46). Interestingly, participants indicate that increased opportunities provided by advances in technology to be the third most important factor in motivating cheating (see Table 3). We suggest that since technological advances (e.g., mobile devices, Internet) make it easier for students to practice academic dishonesty, faculty and administrators should consider steps to specifically target such misuses of technology as part of their efforts to monitor and combat student cheating.

### ***The Reporting of Observed Cheating***

Whether faculty reports observed cheating can affect both the opportunity and rationalization components of the fraud triangle in the same manner as previously described for monitoring activities. Prior literature has noted that faculty may frequently fail to report observed instances of academic dishonesty (Barrett and Cox 2005; Coren 2011; McCabe 2004; Tabachnick et al. 1991). A study found that 40 percent of faculty members indicate they routinely ignore student instances of cheating. In addition, faculty members who find confronting a student regarding an incident of cheating to be stressful were less likely to take action (Coren 2011). To build upon this prior research, the present survey includes a question that probes the participants' views on this matter, asking their beliefs regarding the frequency that students caught cheating are reported to the dean or other academic official. In this case, the 100-point scale's endpoints represented percentages, with 0 indicating that "none are reported," 50 indicating that "about half are reported," and 100 indicating that "all are reported." The mean response of 53.13 (see Table 2) reveals that the participants believe that only slightly more than half of all students caught in acts of academic dishonesty are reported to the appropriate university official. These results seem to confirm previous studies that have reported this phenomenon. Furthermore, if cheating students are reported only about half of the time, this means that they face no consequences about half of the time. In order for a cheating student to ultimately be punished s/he would have to be both caught *and* reported. The survey results suggest that the odds of ultimately paying a consequence for a dishonest act may be quite low. Consistent with the cost benefit model described in Murphy and Dacin (2011), this low cost of cheating reasonably infers that a student's perceived benefits of engaging in such an act may often outweigh the costs, which may serve to increase the likelihood of them cheating. In addition, if students are aware that faculty frequently fail to report students who are caught cheating, they may infer that some faculty do not perceive academic dishonesty as a serious matter. This observation may allow students to rationalize their actions as not being a serious matter. According to the fraud triangle, the ability to rationalize their actions in this way increases the likelihood of dishonest behavior.

Further analysis on this question reveals significant independent variables for the ranks of assistant, associate, and full professor. The mean values by faculty rank are as follows: Instructors 63.04, Assistant Professors 49.55, Associate Professors 53.13, and Full Professors 50.83. The notably lower means for the tenure track and tenured ranks has reasonable explanation. It is possible that their belief that cheating is less frequently reported may be due to those groups having more experience in academia and possibly being more cynical than faculty from the instructor rank who may have had less exposure to instances of academic dishonesty and the resulting responses by faculty.

### ***Punishment of Academic Dishonesty***

The survey also examines the perceived punishment faced by students caught in instances of academic dishonesty. Appropriate punishment of cheaters affects both the opportunity and rationalization components of the fraud triangle in the same manner as previously described for monitoring. The survey question asked participants to indicate the degree to which caught students are punished at their institution. Again, a 100-point scale was used. In this case, the endpoints and midpoint were defined as 0 = "not punished," 50 = "moderately punished," and 100 = "significantly punished." The mean response of 54.57 indicates a perception of moderate punishment for students caught cheating. The administrator independent variable is significant, with an administrator mean of 57.32 being approximately five points higher than the non-administrator mean of 52.22. This result suggests that administrators believe that cheating students are more significantly punished than do non-administrator faculty. When combined with some of the



previous results, a more general trend reveals itself regarding administrator beliefs about the monitoring, reporting, punishment, and even future trend of academic dishonesty. For all these dimensions, administrators hold more optimistic beliefs than do non-administrative faculty. This result may be caused by the responsibility that administrators may bear to establish and take appropriate action on the institution's academic dishonesty policy. Their responsibility for overseeing effective policies for academic misconduct may result in a self-reporting bias concerning factors associated with such oversight of misconduct. In addition, administrators' more optimistic views about students' academic dishonesty than faculty may result from administrators' relative distance from students compared to faculty's closer proximity to students in the classroom.

### ***Variables Associated with Student Cheating***

The survey also investigates faculty perceptions of potential variables derived from all three components of the fraud triangle that may motivate academic dishonesty. These variables are measured using a 7-point Likert scale. The list of variables, along with descriptive statistics, related fraud triangle component, significant explanatory variables in regressions, and factor loadings, is provided in Table 3.

Eight of the variables in Table 3 have mean responses exceeding the scale's midpoint value of 4. Three of these eight variables can be viewed under the pressure component of the fraud triangle and include both internally and externally imposed pressures. Two of these variables represent the opportunity component of the fraud triangle. These opportunities are created both within and outside of the classroom. Lastly, three of these variables support the rationalization component of the fraud triangle including circumstances internal (i.e., personal ethics) and external (i.e., peer culture) to the student. This categorization of variables may be helpful when considering actions that might be taken by institutions to combat academic dishonesty. While all variables can likely be addressed at an institutional level to some degree, the opportunity variables can be more directly and more quickly controlled by the institution. Accordingly, these opportunity variables are most likely to yield immediate results if an institution decides to take action.

### ***Pressure variables***

The participants indicate that student pressures to obtain high grades or to pass the course are the two most important factors motivating academic dishonesty. Pressure to obtain high grades (mean of 5.72) is perceived to be of most importance at private institutions and AACSB-accredited institutions. This result may imply a student tendency to be more concerned with higher grades at such institutions – a perception that may reflect a possible higher expectation for academic performance at these types of institutions. Interestingly, the pressure to pass a course (mean of 5.65) has no statistically significant independent variables, implying that this pressure is uniformly perceived as an important motivating variable regardless of the participant's personal or institutional demographic attributes. The more broadly based variable associated with student needs to succeed at all costs (mean of 5.32) has significant independence variables for gender and faculty size, with female participants and faculty from larger departments having higher mean values than their male or smaller department counterparts.

### ***Opportunity variables***

The top perceived opportunity variable is the perception that technology helps to enable cheating (mean of 5.56). The independent variables of significance include the full professor rank and gender, both of which place higher importance on the effect that technology contributes to cheating. The second most highly ranked opportunity variable is ineffective monitoring of classrooms to prevent cheating (mean of 4.61), which has no significant independent predictor variables.

As previously mentioned, one important attribute of opportunity variables is that these variables are under more direct institutional control. Accordingly, addressing opportunity variables could be expected to result in more rapid change. The revelation that technology and ineffective classroom monitoring are perceived to significantly contribute to cheating suggests that there needs to be more attention and preventive actions taken to address these factors.

### ***Rationalization variables***

The highest ranked rationalization variable is “a student views the benefits of academic dishonesty as out-weighing the costs (consequences) of getting caught” (mean value of 5.46). This variable has one significant independent variable. Female participants rate this variable as being more important in motivating cheating than do their male counterparts. The second highest rated rationalization variable is “a student’s personal ethics (intuition) indicates academic dishonesty is acceptable” (mean of 5.19), which has a statistical significant effect for public versus private institutions, suggesting that this factor is seen as being more influential at public institutions. The third highest rated rationalization variable is “the climate created by the students and peers (fellow students) is tolerant of academic dishonesty” (mean of 5.13). This variable has a statistically significant effect for females, who believe the variable is more likely to motivate academic dishonesty. The perception that students may sense that the rewards of cheating exceed the potential consequences of being caught suggests that action needs to be taken to change the imbalance associated with such a mindset. Increasing the likelihood and consequences of being caught cheating would seemingly be an effective means of reducing or eliminating perceptions of net rewards.

### ***Factor Analysis***

In order to evaluate the fraud triangle framework used to formulate the survey, we use exploratory factor analysis with principal components analysis as the extraction method (Varimax rotation). Consistent with Hair et al. (1992), factor loadings of 0.40 and greater are considered as relevant to the factor. The thirteen individual variables load under three components supporting the overall fraud triangle framework. In addition, eleven of the thirteen individual variables load in the same component, as anticipated by the study, all with loadings greater than 0.50. Two of the variables: “technology enables cheating” (opportunity) and “a student views the benefits of academic dishonesty as outweighing the costs of getting caught” (rationalization) had loadings below 0.40 for all components. The overall results indicate that the factors load reasonably based on the theoretical fraud triangle framework.

### ***Gender and Administrative Effects***

While important demographic independent variables were discussed throughout this paper, two stood out due to their frequency and their consistency. Administrator and gender effects existed for a large number of the independent variables. Excluding the study’s open-ended questions, participants were asked to provide quantitative responses for a total of twenty-four questions. Administrator effects and gender effects were observed for eight of these twenty-four items.

When administrator effects occurred, their direction consistently implied that administrators tended to believe that the problems associated with dishonesty are less significant than did non-administrator faculty and that the measures taken to control, monitor, or punish cheating are more effective. This is an important finding, as effective responses to counter dishonesty may, in many instances, require administrative initiative and support.

When gender effects occurred, females consistently view cheating as more significant, and the measures taken to combat cheating to be less effective. Gender differences have long been identified within public accounting and at the top research institutions within academia (Almer and Single 2007) based on the underrepresentation of females in positions of leadership. Perhaps this underrepresentation may influence their perception of the cheating issue since they do not feel as empowered as their male colleagues. The frequency and consistency of this observed gender effects merits note and possibly additional research.

Tables 4, 5, and 6 provide data on participants’ responses to open-ended survey questions. These responses were coded by two investigators. After initial coding, the codes were compared by the investigators resulting in a 73 percent rate of agreement. The codes not in agreement were then reviewed and resolved to compile a final consistent data set.

***Additional Factors Associated with Student Cheating***

The survey provided an open-ended question to allow participants to indicate additional factors they believe motivate student dishonesty. The results of the coded responses appear in Table 4.

The most frequently indicated factor is the presence of international students, foreign cultures, and special pressures for such students to perform academically. While international students contribute significant value to accounting programs, perhaps administrators and faculty need to consider potential cultural differences and pressures when addressing academic dishonesty. While participants provide certain additional factors believed to motivate academic dishonesty, 438 participants (77.8% of the 571 total participants) either indicated that there were no additional factors or did not provide any additional factors.

***Key Actions to Address Academic Dishonesty***

Participants also were asked open-ended questions regarding actions that a professor (see Table 5) and an institution (see Table 6) should take to address accounting student academic dishonesty. The most frequently suggested action to take for both professors (frequency of 211, or 48.3% of 437 faculty respondents) and institutions (frequency of 155, or 37.0% of 419 respondents) is simply to enforce academic dishonesty rules and policies. This action would likely reduce the opportunity to cheat. Furthermore, a commitment to strongly enforce dishonesty rules and policies may also affect student perception of the unacceptability of dishonest behavior. If such rules aren't strictly enforced, students may perceive that academic dishonesty is tolerated and/or expected to some degree, which would enable students to rationalize their actions. However, a strict enforcement of such rules would send a strong message about the unacceptability of academic dishonesty and eliminate the opportunity for students to draw incorrect conclusions that could possibly fuel rationalizations of their actions. Such enforcement includes consequences for student cheaters. Suggested actions for *professors* include the perceived need to "throw the book at cheaters," "make an example out of students who are caught," and to enforce "consistent and prompt imposition of sanctions." All of these responses seemingly express a perceived need to take a tougher stance against student cheaters. Respondents recommended similar enforcement actions for *institutions*, such as "the institution should state its policy and enforce it," "departments of accounting and colleges of business MUST enforce academic dishonesty policies," and "reinforce severe penalties, including expulsion from the university, especially for repeat offenders."

As indicated in Table 5, the five most frequently suggested actions *professors* should take to address student academic dishonesty are also aimed at reducing the opportunity to cheat. These suggestions include: (1) enforcement of academic dishonesty policies (frequency of 211, or 48.3% of 437 respondents), (2) verbally communicate cheating policy with students in class (frequency of 149, or 34.0%), (3) monitor students for cheating in the classroom, especially during exams and quizzes (frequency of 103, or 23.6%), (4) change exams and assignments and use multiple versions of exams (frequency of 93, or 21.3%), and (5) establish and state clear cheating rules and policies (frequency of 40, or 9.2%). Other recommended actions (each with frequencies less than 30, or 6.9%) for professors include (1) state cheating rules and policies on the syllabus, (2) use software to detect plagiarism, (3) design exams and assignments that preclude or make it difficult to cheat, and (4) have students sign a cheating policy or honor code. Some faculty respondents suggest that after a student's *first* cheating occurrence professors should take action to (1) fail the student from the course (frequency of 27, or 6.2% of faculty respondents), (2) issue a zero to the student for the exam or assignment (frequency of 21, or 4.8%), or (3) have the student expelled or dismissed from the institution and/or accounting program (frequency of 6, or 1.4%).

Table 6 indicates the most frequently suggested key actions *institutions* should take to address student academic dishonesty. Again, these suggestions primarily focus on the opportunity component of the fraud triangle and include (1) enforcement/discipline against student cheaters with consistent and severe consequences (frequency of 155, or 37.0% of 419 respondents), (2) support faculty who report student cheating (frequency of 112, or 26.7%), (3) create an institutional culture of academic honesty (frequency of 77, or 18.4%), and (4) implement cheating rules and guidelines and/or an institution academic dishonesty policy (frequency of 67, or 16.0%). Other recommended actions (each with frequencies less than 40, or 9.6%) for institutions to take include (1) set up and follow a formal process to hear student cheating cases and appeals, (2) make the reporting process easier for faculty, (3) track and report student cheating violations to faculty and others, and (4) invest in software to detect plagiarism. Additionally,

some faculty respondents suggest that institutions should take action to suspend, expel, or dismiss students from the institution and/or the accounting program after the *first* cheating offense (frequency of 46, or 11.0% of respondents) or after multiple cheating offenses (frequency of 28, or 6.7%).

## Conclusion

The importance of integrity to the accounting profession is undeniable, as is widely documented by the profession and clearly expected by the public. However, this need for the highest possible ethical behavior of future accountants may be threatened by reported increases in unethical behavior by accounting students. Since research suggests that dishonest student behavior may foretell future dishonesty as a practitioner, such a trend should be of great concern to both the profession and educators. However, little research has been done investigating accounting faculty and administrators' perceptions of the causes for the reported increases in student dishonesty or into the practices that can be taken to reverse this upward trend.

This study addresses this void by using the elements of the fraud triangle as a framework in seeking input from accounting faculty, including those with administrative roles, regarding the perceived reasons for increases in student dishonesty and actions that they believe may be taken to counter this reported increase. Overall, the participants believe that accounting academic dishonesty has not only increased over time, but will likely continue to worsen in the future. This observation agrees with other studies that similarly indicate increases in student dishonesty. One of the most worrisome revelations was a participant belief that current accounting academic dishonesty is, at most, only a moderate problem. This perception not only stands in sharp contrast to numerous studies that find cheating to be at historically high levels, but may also imply a mindset that some level of cheating may be acceptable or expected. Given the nature of the accounting discipline, it is at least open to debate whether *any* instances of academic dishonesty by accounting students should be tolerated.

The results regarding the perceived monitoring, reporting, and punishment of accounting academic dishonesty may be equally disconcerting. Overall, the participants indicated that a only a moderate degree of monitoring is occurring and that only slightly more than half of all students caught in acts of academic dishonesty are reported to the appropriate university official. The participants also expressed their belief that only a moderate degree of punishment occurs for accounting students caught cheating. If student dishonesty does portend future dishonesty as practicing professionals, it is again open to debate whether accounting departments and faculty are acting in the best interests of society with such arguably lax standards for oversight, reporting, and punishment.

The participants believed that the highest-ranking factors perceived as creating academic dishonesty included (1) pressure to obtain high grades or to pass a course (pressure), (2) advances in technology enabling cheating (opportunity), and (3) a student belief that the benefits of cheating exceed the perceived likelihood and consequences of getting caught (rationalization). These results suggest that faculty should increase their understanding of how technology can be misused to facilitate cheating and develop policies to counter these misuses. Furthermore, the perception that the benefits of cheating may outweigh the likelihood and consequences of being caught seemingly suggests that monitoring is ineffective and that the consequences of cheating are too lenient.

The most highly cited actions that should be taken by *professors* to deter cheating are aimed at reducing opportunity and influencing a student's rationalization to cheat. These action included (1) enforce cheating rules and policies, punish violators, report cheaters to the dean, make an example of cheaters, (2) verbally communicate (i.e., "discuss," "talk about," "explain," "remind," "clarify") cheating policy with students in class, and (3) monitor students for cheating in the classroom, especially during exams and quizzes. A review of these results reinforces the notion that monitoring, reporting, and punishing dishonest behavior may be seen as the most effective means of deterring cheating.

The most frequent actions that participants indicated the *institution* should take to address cheating are also focused on reducing opportunity and influencing a student's rationalization to engage in academic dishonesty. These actions included (1) take enforcement/discipline action against student cheaters with consistent and severe consequences,

(2) support faculty who report student cheating and support the faculty member's decision, and (3) create an institutional culture of academic honesty by communicating cheating policy and establishing a tone of intolerance (e.g., publicize actions taken against cheaters). These suggested institutional measures yet again emphasize the perceived importance of reporting and punishing dishonest behavior. However, these results may also offer a reason as to why faculty do not consistently report cheaters, in that support for faculty who take such actions rose to the second most recommended institutional action. This finding implies that such support may currently be perceived as lacking.

The need to emphasize ethical behavior among accounting students is driven by the nature of the accounting profession, which is based on the trust that society places on accountants. This study utilizes the elements of the fraud triangle to provide an exploratory examination of the perceived causes of the reported increase in the rate of academic dishonesty by accounting students and sought input regarding measures that faculty and administrators believe may be effective in combating this increase. It is hoped that the results will prove useful to those seeking to decrease the rising tide of academic misconduct and to help ensure that future accounting professionals continue to meet the ethical expectations of both the profession and society.

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**Table 1**  
**Characteristics of Faculty Respondents and Their Institutions**

<b>Individual Characteristics</b>	
Respondent Rank:	
Faculty Instructors	83 14.5%
Faculty Assistant Professor	107 18.7%
Faculty Associate Professor	184 32.2%
Faculty Full Professor	<u>197</u> <u>34.5%</u>
TOTAL	571 100.0%
Administrative Role <sup>13</sup>	103 18.1% serve as a Dean/Chairperson/Director
Gender	313 54.8% male <u>255</u> <u>44.7%</u> female 568 100.0%
Years of Teaching Experience	449 78.6% have more than 10 years of teaching experience
<b>Institutional Characteristics</b>	
Public or Private School?	185 32.4% private schools <u>385</u> <u>67.4%</u> public schools 570 100.0%
Business School AACSB Status	444 77.8% indicate AACSB accreditation
Accounting Faculty Size	322 56.4% have more than 10 accounting faculty

**Note:** The n's above range from 568 to 571.

<sup>13</sup> Out of the 103 participants coded as administrators, 86 represent Chairpersons/Directors and 17 represent Deans.

**Table 2**  
**Perceptions of the Accounting Student Academic Dishonesty**

Question	n	Mean (SD) {Median}	Regression Findings (p <= 0.05 two-tailed, Independent Variable and Coefficient)
The degree to which accounting student academic dishonesty (cheating) is currently a problem at your institution (0 represents not a problem at all, 50 represents a moderate problem, and 100 represents a critical problem).	565	42.09 (24.72) {40}	Female +6.10 Faculty Size > 10 +4.85
Whether any current accounting student academic dishonesty (cheating) at your institution is less severe than, about the same as, or more severe than it was 10 years ago (0 represents it is much less severe now, 50 represents it is about the same now, and 100 represents it is much more severe now). <sup>14</sup>	443	60.84 (17.83) {60}	Female +3.94 Private Institution -5.10
Whether any current accounting student academic dishonesty (cheating) at your institution is less severe than, about the same as, or more severe than it was 5 years ago (0 represents it is much less severe now, 50 represents it is about the same now, and 100 represents it is much more severe now). <sup>15</sup>	544	57.51 (14.53) {53}	Private Institution -3.69
Whether you believe that over the next 5 years any accounting student academic dishonesty (cheating) at your institution will decrease, remain about the same, or increase (0 represents it will significantly decrease, 50 represents it will remain about the same, and 100 represents it will significantly increase).	562	56.70 (15.31) {51}	Administrative Role -4.03
The degree to which you believe that the accounting students at your institution are effectively monitored to prevent academic dishonesty (cheating) (0 represents not at all monitored, 50 represents moderately monitored, and 100 represents significantly monitored).	567	58.59 (21.55) {60}	Administrative Role +5.40
The degree to which you believe that the accounting students at your institution who are caught in the act of academic dishonesty (cheating) are reported by the professor to the dean or other academic official (0 represents none are reported, 50 represents about half are reported, and 100 represents all are reported).	566	53.13 (29.65) {50}	Assistant -14.87 Associate -8.95 Full -11.56
The degree to which you believe that the accounting students at your institution are punished for academic dishonesty (cheating) (0 represents not at all punished, 50 represents moderately punished, and 100 represents significantly punished).	567	54.57 (27.12) {51}	Assistant -9.15 Administrative Role +7.43

<sup>14</sup> This question was only presented to participants that indicated they had 10 or more years of teaching experience, therefore, the n is 443.

<sup>15</sup> This question was only presented to participants that indicated they had 5 or more years of teaching experience, therefore, the n is 544.

**Table 3**  
**Fraud Triangle Variables Creating Accounting Student Academic Dishonesty (Cheating)**

Variable	n	Mean (SD) {Median}	Regression Findings (p <= 0.05 two-tailed, Independent Variable and Coefficient)
A student's perceived pressure to obtain high grades (pressure).	566	5.72 (1.28) {6}	Private Institution +.28 AACSB Accreditation +.30
A student's perceived pressure to pass the course (pressure).	564	5.65 (1.34) {6}	n.s.
Technology enables cheating (opportunity).	568	5.56 (1.57) {6}	Full +.48 Female +.36
A student views the benefits of academic dishonesty as out-weighting the costs (consequences) of getting caught (rationalization).	563	5.46 (1.50) {6}	Female +.56
Student's perceived need to succeed at all cost (pressure).	566	5.32 (1.47) 6	Female +.52 Faculty Size > 10 +.358
A student's personal ethics (intuition) indicates academic dishonesty is acceptable (rationalization).	565	5.19 (1.58) {6}	Private Institution -.30
The climate created by the students and peers (fellow students) is tolerant of academic dishonesty (rationalization).	564	5.13 (1.57) {5}	Female +.28
Ineffectiveness of monitoring and control of cheating in the classroom by faculty (opportunity).	567	4.61 (1.61) {5}	n.s.
Faculty avoid pursuing cases of academic dishonesty because of concerns with student evaluations (opportunity).	564	3.88 (2.03) {4}	Administrative Role -.64 Female +.37
The process to enforce penalties for academic dishonest is not supportive (opportunity).	561	3.79 (2.04) {4}	Full +.55 Administrative Role -.46
The climate created by the faculty is tolerant of academic dishonesty (opportunity).	563	3.49 (1.93) {3}	Administrative Role -.48
The climate created by the administration (e.g., chairs, deans) is tolerant of academic dishonesty (opportunity).	560	3.37 (2.01) {3}	Administrative Role -.45
Academic dishonesty is tolerated by the administration (opportunity).	564	3.24 (2.04) {3}	Assistant +.69 Full +.60 Administrative Role -.66 Female +.45

**Table 4****Open-ended and Questions****Variables Creating Accounting Student Academic Dishonesty (Cheating) not included in the Survey.**

Variable	Frequency	Percentage of n=571
Faculty indicated “none” or the comments provided were already identified as a factor in the survey	154	27.0%
Presence of international students, foreign cultures, and special pressures for them to perform academically	30	5.3%
Student laziness and unwillingness to put in necessary effort	17	3.0%
Students are unaware or do not understand what constitutes cheating, especially plagiarism	17	3.0%
Cultural acceptance of cheating in society, family upbringing	15	2.6%
Students are overcommitted with jobs, etc. and don’t have time to do the work	9	1.6%
Crowded classrooms; too many students to monitor	8	1.4%
Cultural acceptance of cheating in high school	7	1.2%
Financial costs of losing scholarships or repeating course	6	1.1%
Student’s “sense of entitlement”	5	.9%
Other factors provided with individual frequencies below 5	13	2.3%
TOTAL	281	
Note: A total of 571 faculty participants completed this survey, but only 281 faculty participants responded to this question as summarized above. If the 290 faculty who did not respond were added to the first category above, this would increase the number of faculty with no factors that were not already included in the survey to 438 (77.8% of the n=571).		

Table 5

## Open-ended and Questions

The key actions a professor should take to address accounting student academic dishonesty.

Action	Frequency	Percentage of n=437
Enforce cheating rules and policies, punish violators, report to the dean, make an example of cheaters	211	48.3%
Verbally communicate (i.e., “discuss,” “talk about,” “explain,” “remind,” “clarify”) cheating policy with students in class.	149	34.0%
Monitor students for cheating in the classroom, especially during exams and quizzes	103	23.6%
Change exams and assignments; use multiple versions of exams	93	21.3%
Establish and state clear cheating rules and policies	40	9.2%
Include cheating rules and policies in the syllabus	27	6.2%
Fail the student for the course after <i>first</i> cheating occurrence	27	6.2%
Use software to detect plagiarism	25	5.7%
Zero for the exam or assignment after <i>first</i> cheating occurrence	21	4.8%
Design exams and assignments that preclude or are difficult to cheat on. For example, use more exam problems than multiple choice and create original and individualized assignments.	16	3.7%
Have students sign cheating policy or honor code	7	1.6%
Expel or dismiss after <i>first</i> cheating occurrence	6	1.4%
TOTAL	725	
<p>Note: Faculty respondents totaled 437 for this survey question.</p> <p>Note: Individual faculty survey participants often reported more than one action.</p> <p>Note: Actions identified by fewer than 5 faculty were not included.</p> <p>Note: Additionally, two faculty indicated to fail the student for the course after the <i>second</i> occurrence of cheating and one faculty indicated to expel or dismiss the student after the <i>second</i> occurrence of cheating.</p>		

**Table 6****Open-ended and Questions****The key actions an institution should take to address accounting student academic dishonesty.**

Action	Frequency	Percentage of n=419
Take enforcement/discipline action against student cheaters with consistent and severe consequences	155	37.0%
Support faculty who report student cheating and stand behind faculty decision	112	26.7%
Create institutional culture of academic honesty by communicating cheating policy and establishing a tone of intolerance (e.g., publicize actions taken against cheaters)	77	18.4%
Implement cheating rules and guidelines and/or an institution academic dishonesty policy	67	16.0%
Suspend, expel, or dismiss cheaters from the institution and/or the accounting program after the <i>first</i> offence	46	11.0%
Set up and follow a formal process to hear student cheating cases and appeals	33	7.9%
Make the reporting process easier and quicker for faculty	32	7.6%
Track and report student cheating violations to faculty and others	30	7.2%
Suspend, expel, or dismiss cheaters from the institution and/or the accounting program after the <i>multiple</i> offences	28	6.7%
Invest in software to detect plagiarism	6	1.4%
TOTAL	586	
Note: Faculty respondents totaled 419 for this survey question. Note: Individual faculty survey participants often reported more than one action. Note: Actions identified by fewer than 5 faculty were not included.		